Office-Supreme Court, U.S.
FILED
AUG 11 1981
ALEXANDER L. STEVAS,
CLERK

No. 80-767

IN THE

Supreme Court of the United States

OCTOBER TERM, 1980

UNITED STATES OF AMERICA,

Appellant,

v.

EDWIN D. LEE,

Appellee.

ON APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

BRIEF FOR APPELLEE EDWIN D. LEE

FRANCIS X. CAIAZZA
Caiazza & Lamancusa
302 Central Building
New Castle, Pa. 16101
(412) 658-3758
Counsel for Appellee

Washington, D.C. • CLB PUBLISHERS' • LAW PRINTING CO. • (202) 393-0625

QUESTION PRESENTED

Whether Section 3101, 3102, 3111 and 3301 of the Internal Revenue Code of 1954 (26 U.S.C.), which impose certain social security taxes on employers and employees, are constitutional as applied to persons who object, on religious grounds, both to the payment of taxes levied to support such benefits and to the receipt of such benefits.

TABLE OF CONTENTS

Page

STATUTES INVOLVED 1

STATEMENT 1

SUMMARY OF ARGUMENT 5

ARGUMENT:

The payment of Social Security taxes by employers and employees who are members of the Old Order Amish sect violates their First Amendment right to the free exercise of their religion 6

A. The payment of funds into the Social Security System is a violation of the Appellee's rights under the Free Exercise Clause of the First Amendment 6

B. The effect of the denial of the right of the Old Order Amish under the Free Exercise Clause of the First Amendment would be substantial when compared to the general public need 13

CONCLUSION 17

TABLE OF AUTHORITIES

Cases *Page*

Cantwell v. Connecticut,
310 U.S. 296, 303 (1940) 14

Gillette v. United States,
401 U.S. 437 ..... 4, 15

Johnson v. Robinson,
415 U.S. 361 4

School District of Abington Township, Pa. v. Schenpp,
83 S. Ct. 1566, 374 U.S. 203, 10 L.Ed.2d 844 (1963)...7

Sherbert v. Verner,
374 U.S. 398, S. Ct. 790, 10 L.Ed.2d
965 (B) (1963) 7, 14

Thomas v. Collins,
323 U.S. 516, 530 7

Wisconsin v. Yoder,
406 U.S. at 214 3

Wisconsin v. Yoder,
406 at p. 222..... 6

Wisconsin v. Yoder,
406 U.S. 205, 32 L.Ed.2d 15, 92 S. Ct. 1526.... 3, 8, 14

Constitution and Statutes:

Internal Revenue Code of 1954 (26 U.S.C.)

1402(g).....1, 3, 4
1402(h)..... 12

United States Constitution

Establishment Clause..... 16
First Amendment 3, 8, 13
Free Exercise Clause.....*Passim*

Miscellaneous:

H. R. Rep. No. 213, 89th Cong. 1st Sess.
(1965) pp. 101& 228.....4
H. R. Rep. No. 213, 89th Cong. 1st Sess.
(1965) pp. 101-102 12

IN THE

Supreme Court of the United States

OCTOBER TERM, 1980

No. 80-767

UNITED STATES OF AMERICA,

Appellant,

v.

EDWIN D. LEE,

Appellee.

ON APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

BRIEF FOR APPELLEE EDWIN D. LEE

STATUTES INVOLVED

Sections 1402(g), 3101, 3102, 3111 and 3301 of the Internal Revenue Code of 1954 (26 U.S.C.). The statutes are set forth in the Brief for the United States at 1a - 6a.

STATEMENT

1. The Appellee is a member of the Old Order Amish, who is self-employed. The United States of America sought to collect certain taxes from him which represents Social

Security taxes which the Appellee failed to withold from the pay of other members of the Old Order Amish, whom he employed.

The Old Order Amish is a bona fide religious organization and recognized as such by both the United States Government and the Internal Revenue Service.

Also, the Old Order Amish are conscientiously and religiously opposed to the acceptance of any public insurance which makes payments in the event of death, disability, old age, or retirement or makes payments toward the cost of, or provides services for medical care, including the benefits of any insurance system established by the Social Security Act.

A major principal of the Amish religion is the responsibility of the Amish for its own members. Commercial insurance and governmental insurance programs, including the Federal Insurance Contribution Act, are contrary to this religious principal.

The Amish believe that old age survivors insurance is abridging and infringing to their religious freedom. They believe that their faith is sufficient to meet their needs as they come. They believe, as the Bible says, "But if any provide not. . . for those of his own house, he hath denied the faith, and is worse than an infidel". (I Timothy 5:8)

The Amish believe that to pay F.I.C.A. tax is to admit that the government has a responsibility for aged Amish members, although they do not collect Social Security benefits, and to admit any such responsibility is to deny their own responsibility, one of their main religious principals.

As an Amishman, the Appellee is an adherent of these established teachings which cause him to be conscientiously opposed to the payment of and the acceptance of Social Security benefits. Consequently, the Appellee belongs to a

religious sect which follows the practice of making provisions for its dependent members.

The Internal Revenue Code provides an exemption from self-employment tax if a person can show that he is self-employed and is a member of a religious sect which follows the practice of making provisions for its dependent members. The exemption, however, does not extend to those who work for others.

2. The district court upheld the position of the Appellee. The Court, in citing the 26 U.S.C. 1402(g)[1] exemption, stated that the Congress seems to have concluded that where a group is both religiously opposed to public welfare and has provided its own alternative source of remedial welfare, the government interest has been protected and is, therefore, not required. The Court stated that the free exercise of one's religion is a fundamental, natural, absolute right, firmly entrenched in the foundation and the history of our legal system. Courts have given the First Amendment a broad interpretation in light of its history and the evils it was designed to prevent. When this right has come into conflict with an equally valued and respected governmental interest, the Court will apply a balancing test to determine which must yield to the other. See *Wisconsin v. Yoder,* 406 U.S. at 214,

[1]26 U.S.C. 1402(g) Exemption—Any individual may file an application (in such form and manner, and with such official, as may be prescribed by regulations under this chapter) for an exemption from the tax imposed by this chapter if he is a member of a recognized religious sect or division thereof and is an adherent of established tenets or teachings of such sect of division by reason of which he is conscientiously opposed to acceptance of the benefits of any private or public insurance which makes payments in the event of death, disability, old age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

Johnson v. Robinson, 415 U.S. 361, *Gillette v. United States,* 401 U.S. 437.

The Amish have protected themselves since the 16th Century from the very same interest which the government has attempted to protect when Social Security legislation was enacted in the 20th Century. The Amish believe that, "But if any provide not. . .for those of his own house, he hath denied the faith and is worse than an infidel". (I Timothy 5:8) As such, they have their own social security system (as do federal employees); they care for their aged, their sick and their unemployed. They live in a self-sufficient community.

Also, the granting of the exemption does not interfere with the establishment or preservation of the general welfare of the public.

The history of the 1402(g) exemption substantiates this fact:

> We believe that an exemption from Social Security taxes. . . would be justifiable only in cases where it is amply clear that an individual cannot accept the benefits of insurance, including social security benefits without renouncing the basic tenet of his religion. . . (p. 101).
>
> . . . an exemption may be granted only if the Secretary of Health, Education & Welfare makes the following findings with respect to the religious sect. . . That it is the practice and has been for a period of time when the Secretary deems to be substantial, for members of such sect or division thereof to make provisions for their dependent members which, in the judgment of the Secretary, is reasonable in view of the general level of living of the members of the Sect or division thereof. (p. 228).
>
> H. R. Rep. No. 213, 89th Cong. 1st Sess. (1965) pp. 101 & 228.

SUMMARY OF ARGUMENT

1. A major principle of the Amish religion is the responsibility of the Amish to care for its own members. Payment into any insurance program, including the Federal Insurance Contribution Act, is regarded as a sin and contrary to one of the very basic tenets of the Old Order Amish, for they believe as the Bible says, "But if any provide not. . . for those of his own house, he hath denied the faith, and is worse than an infidel". (I Timothy 5:8) Consequently, requiring Mr. Lee to pay into the Social Security system is to deny to him the free exercise of his religion. And since the Amish sufficiently care for the needs of each other, they are protecting the very interest which the government intended to protect when Social Security legislation was initially enacted.

2. The effect of the denial of the right of the Old Order Amish under the Free Exercise Clause of the First Amendment would be substantial when compared to the general public need if an exemption is not permitted in this instance. The lower court gave to the Appellee the requested exception to the general rule in order to further his religious exercise. In doing so, it performed a balancing act. On the one hand was the sin that the law was compelling Mr. Lee to commit; and on the other hand was the interest of the government in collecting a minimal amount of Social Security insurance from Mr. Lee for the common good.

Here, the cost for religious tolerance would be small, while the benefit to the Appellee in providing religious freedom for him would be great.

ARGUMENT

THE PAYMENT OF SOCIAL SECURITY TAXES BY EMPLOYERS AND EMPLOYEES WHO ARE MEMBERS OF THE OLD ORDER AMISH SECT VIOLATES THEIR FIRST AMENDMENT RIGHT TO THE FREE EXERCISE OF THEIR RELIGION.

A. The payment of funds into the Social Security System is a violation of the Appellee's rights under the Free Exercise Clause of the First Amendment.

The Appellee, Edwin D. Lee, is a member of the Old Order Amish Faith and community; a community which has been recognized by the United States Supreme Court as "... a highly successful social unit within our society" and one which "... reject(s) public welfare in any of its usual modern views". Congress has recognized such groups as the Amish as exempt from the obligation to pay Social Security taxes. See *Wisconsin v. Yoder,* 406 U.S. at page 222.

The Appellee's religious beliefs prevent him from paying Social Security taxes. Payment of Social Security taxes or payment into any insurance fund is regarded as a sin and contrary to one of the very basic tenets of the Old Order Amish Faith, for they believe as the Bible says, "But if any provide not... for those of his own house, he hath denied the faith, and is worse than an infidel." (I Timothy 5:8)

The Appellee is required as a member of the Old Order Amish to collect for and pay into the Social Security program on behalf of his employees, all of whom are Old

Order Amish. This requirement is in direct conflict with the tenets of his religion and is forbidden by the free exercise clause of the First Amendment. The free exercise clause, like the establishment clause, withdraws from legislative power, state and federal, the exercise of any restraint on the free exercise of religion. *School District of Abington Township, Pa. v. Schenpp,* 83 S. Ct. 1566, 374 U.S. 203, 10 L.Ed.2d 844 (1963). In this highly sensitive area "it is basic that no showing merely of a rational relationship to some colorable state interest would suffice." *Sherbert v. Verner,* 374 U.S. 398, S. Ct. 790, 10 L. Ed.2d 965B (1963).

The requirement that demands that Appellee become both a tax collector for the Social Security program and to pay into the program must have a compelling state interest to justify it when the requirement is in direct conflict with his religion. Such a compelling interest cannot exist where an exemption has been granted for self-employed Old Order Amish, and, within the purpose of such exemption, the categories of payors in the instant case would fit without destroying the caution included in the history of the Act. "Only the gravest abuses endangering paramount interest, give occasion for permissible limitation." *Thomas v. Collins,* 323 U.S. 516, 530. Under the facts of the instant case, no such abuse or danger appears as would justify the limitation on the practice of the Old Order Amish religion.

It must be emphasized that this not a case in which Appellee or other members of his group are seeking a free ride in order, at some future date, to collect under the Social Security program after never having paid into it. But rather, the group of Old Order Amish as a whole have consistently rejected any claim to benefits under the program and have consistently provided for other members of their group as well as their extended family, thereby making the group self-sufficient.

The Old Order Amish and their beliefs and practices are worthy of preservation. The government should not discourage such practice by forcing members of this group to obey a law which is in direct conflict with a basic tenet of their religion. Diversity among the peoples of the United States is of unquestioned importance and such diversity must be preserved.

Without question, a major principle of the Amish religion is the responsibility of the Amish for its own members. Commercial insurance and governmental insurance programs, including the Federal Insurance Contribution Act, are contrary to this religious principle. The Appellant's interest in the social well-being of its citizens hould not be free from a balancing process whenever it infringes upon other fundamental rights and interest, such as those specifically protected by the free exercise of religion clause of the First Amendment.

In order for the Appellants to force Mr. Lee to perform an act which he consideres to be a sin and against his basic religious beliefs, it must appear either that the government does not deny the free exercise of religious beliefs by its requirement, or that there is a governmental interest of sufficient magnitude to override the interest claiming protection under the free exercise of religion clause. *Wisconsin v. Yoder,* 406 U.S. 205, 32 L.Ed.2d 15, 92 S.Ct. 1526.

Does the government deny Mr. Lee the free exercise of his religion by requiring him to pay into the Social Security system? We think so.

There can be no question that by forcing Mr. Lee to pay money into the Social Security system is denying him the free exercise of his religion, since by paying into the system, he is, stated very simply, committing a sin. The Amish

believe that there is only one pervasive set of values and differences which arise are considered heresies. These people have one system of values and whenever changes in the established tradition are threatened, they are looked upon as serious offenses by the entire sect. To them, it makes no difference whether you are an employer or employee. Consequently, in every part of their life, the prevailing beliefs and traditions are reaffirmed, including their belief against insurance. In their life also, a strict religious atmosphere prevails, which underlines these beliefs with a sense of compulsion which strikes deeply in the conscience of every Amishman. Some time ago, the goverment seized cows from a Pennsylvania Amishman who refused to pay the Old Age and Survivors Insurance Tax. If the tax was paid, the Amishment would have admitted that the government has a responsibility for aged Amish members, and to admit that is to deny their own responsibility, one of their main religious principles.

Next, is there a governmental interest of sufficient magnitude to override the interest claiming protection under the free exercise of religion clause? We think not.

The Amish believe that their faith is sufficient to meet their needs as they come. He shuns commercial forms of insurance, for, in his judgment, he already has the best kind of insurance. If a barn burns down, the neighbors are there to help him build a new one. If he becomes ill, they do his work. Should he die suddenly, they make arrangements to have the farm operation continue.

Amish mutual aid provides "Social Security" for its members from birth to death. Security comes from friendly personal relations. It is their belief that responsibility for mutual aid stems from father and mother, brother and sister, uncle and aunt, and church members, and not from

impersonal and remote sources, such as investment bonds or state security. Consequently, mutual aid is practiced by the Amish as a religious belief.

It is important to note that the Amish do not object to paying income taxes; they do object to receiving government aid or having their children and grandchildren fall heir to such a temptation. Consequently, the need or interest which the government is attempting to meet has already been met by the Amish people. The Amishman who lives by his standards enjoy a secure and self-sufficient family and community life, without the aid of the Federal Government. No matter how strong the government's interest is in a mutual security system, it should not be contrary to the religious beliefs of the Amish people as it affects them as a group.

In *Wisconsin v. Yoder,* supra, at page 215, the Supreme Court of the United States said:

> .... In evaluating those claims (that compulsory school-attendance statute beyond the 8th grade was in violation of the Freedom of Religion cause of the First Amendment) we must be careful to determine whether the Amish religious faith and their mode of life are, as they claim, inseparable and interdependant.

Again, in *Yoder, supra,* the history of the amish sect was explained in great detail, beginning with the Swiss Anabaptists, as stated on page 210 of Yoder:

> .... they (Swiss Anabaptists) sought to return to the early simple, christian life, de-emphasizing material success, rejecting the competitive spirit, and seeking to insulate themselves from the modern world. As a result of their common heritage, Old Order Amish communities today are characterized by a fundamental belief that salvation requires life in a church community separate and apart from the world and wordly influence. This concept of life aloof from the world and its values is central to their faith.

By considering the stipulations entered into by the parties, it is apparent that the Amish do not support the traditional norms of our society, such as insurance, and that their objection is not a matter of personal preference, but rooted in deep religious conviction. They have held loudly and firmly to St. Paul's edect "be not conformed to this world..." Their life is simple, their belief is simple, their total existence, from days beginning to days end is guided by their desire for the salvation of their soul, and their total existence is directed toward that end.

Laws which threaten their interdependence also threaten their religious beliefs and their continued existence as a religious society. Their belief of mutual aid is not based upon economic principles, personal individual beliefs, or even their desire not to conform to majority standards. Simply, their belief is based upon a major principle of the Amish religion—that is his own responsibility for his own brother, firmly intrenched within a people which follows the practice of making provisions for its dependent members.

In sum, the personal impact of forcing an Amishman to pay money into a system which provides governmental benefits is to admit that the government has a responsibility for aged Amish members and to admit this is to deny their own responsibility.

The present state of the law as it relates to Amish employers and employees is also very interesting.

In *Yoder, supra,* at page 222, the Supreme Court of the United States said:

> ".... the Amish community has been highly successful social unit within our society, even if apart from the conventional ("mainstream"). Its members are productive and very law-abiding members of society; they reject public welfare in any of its usual modern forms.

> The Congress itself recognized their self-sufficiency by authorizing exemption of such groups as the Amish from the obligation of pay social security taxes."

The quote taken from *Yoder, supra,* is not altogether correct in substance. Congress has exempted Amishman who are self-employed by virtue of 26 USC 1402(h). No exemption exists for Amishman who are employees. However, the important aspect of the law is that Congress has recognized the fact that an individual can object and be conscientiously opposed to the *payment* (emphasis added) of a tax, which objection is bottomed upon a religious belief. It is interesting to note that the history of the exemption shows it became law because of the beliefs of the Old Order Amish. H.R. Rep. No. 213, 89th Cong. 1st Sess., 101-102 (1965).

The government, while recognizing that the Free Exercise Clause of the First Amendment affords protection for different and diverse religious beliefs and practices, counters with the argument that incidental burdens are not protected. They evidentially recognize the commission of a sin as an incidental burden, not worthy of protection. They opine that the burden considered in *Yoder* is not comparable to the generally imposed social security taxes at issue here. They firmly state that the choice faced by the Amish parents in Yoder was far greater than the choice which is to be made here, since in Yoder they (the parents) risked losing their children from their faith if the law was obeyed. Oddly enough, the government states that the burden in Yoder threatened the integrity of their religious beliefs, while the burden here is minimal with only a minor financial burden placed upon the Appellee.

The argument of the government misses the mark. To pay the tax is to deny the faith. To pay the tax is to deny

responsibility to your neighbor. To pay the tax is to deny your faith in God's ability to care for your future need. To pay the tax is to become an infidel. To pay the tax, stated simply, is to commit a sin. And the commission of a sin cannot be considered to be incidental to the religious beliefs of the Amish people. The Amish here face the choice of either committing a sin or paying the taxes. With an additional choice being faced by Mr. Lee, i.e. accepting employment not requiring the help of others.

It should be pointed out that the sin itself is bottomed upon a powerful religious conviction based upon an obligation and duty to conscientiously care for each other, couples with a belief that God will care for all needs. Consequently, the payment of the tax may be incidental, but the infringement upon free exercise is nonetheless substantial.

B. The effect of the denial of the right of the Old Order Amish under the Free Exercise Clause of the First Amendment would be substantial when compared to the general public need.

The Old Order Amish belong to a group which, as the lower court noted, is clearly defined, long recognized, and unquestionably sincere. There is no danger of an open-ended category, capable of uncontrolled expansion. The Old Order Amish, and groups like them, are small whose labor generates a small amount of wages and taxes. The loss of revenue from granting the exemption would be negligible. (See page 5(a) Jurisdictional Statement).

The Supreme Court of the United States has generally viewed the Religion Clauses of the First Amendment as having two different mandates. One clause forbids legislation (1) respecting an establishment of religion, and (2) prohibiting the free exercise of religion.

Under the Free Exercise Clause, no law can regulate religious beliefs. *Cantwell v. Connecticut,* 310 U.S. 296, 303 (1940). However, very few laws, if any, single out any religious group for adverse treatment. Most issues involving the Free Exercise clause arise from laws which have a sincere secular purpose, but which penalize certain groups because of some particular religious belief, such as the issue presented here.

In this regard, the Court has established a test—without a state interest of the highest order, *Wisconsin v. Yoder,* 406 U.S. 205, the government must grant an exception to the rule.

Certainly, the aim of the establishment clause was to forbid Congress from enacting any legislation which would force people to support a religion by use of taxes for sectarian purposes. Such is not the purpose of the Free Exercise Clause.

In *Sherbet v. Verner,* 374 U.S. 398 91963), Mrs. Sherbert, who was a mill worker and a Seventh Day Adventist, was discharged from her employment because she would not work on Saturdays, which happened to be the Sabbath of her faith. Apparently, all the mills in her area adopted a six (6) day work week. She was refused unemployment compensation by the State of South Carolina because she refused suitable work, which would require her to work on Saturday. This requirement was held to be in violation of the Free Exercise Clause, because requiring her to work on Saturday violated a principle of her religious faith; and consequently, penalized the free exercise of her religion.

Indeed, in upholding the position of Mrs. Sherbert, the Court protected the type of injuries the Free Exercise Clause was intended to prevent. And, in doing so, the effect on the general public was minimal.

The Court simply gave to Mrs. Sherbert an exception to the general rule to further her religious exercise.

The same is true here. The lower court gave to Mr. Lee an exception to the general rule to further his religious exercise. And in doing so, it performed a balancing act. On the one hand was the sin that the law was compelling Mr. Lee to committ; and on the other, was the interest of the government in collecting a minimal amount of Social Security insurance from Mr. Lee for the common public good.

One cannot escape the conclusion that the activities of individuals and requirements imposed upon them are regulated by the state in order to promote the health, safety and general welfare. See *Gillette v. United States,* 401 U.S. 437. But to agree that religious conduct must often be subjected to the welfare policy of the state is to deny many areas protected by the Free Exercise Clause.

When one considers closely the situation, whenever a requirement interferes with the religious beliefs of the majority of the people, that requirement is soon obliterated. That is, if workers in Mrs. Varner's South Carolina were required to work seven days a week, or even six days a week including Sunday, certainly, the Sunday "requirement" would soon thereafter be eliminated, because it would be in conflict with the religious views of the majority. Consequently, any exemptions given to minorities, such as the Old Order Amish, is simply equalizing their position.

It is not the position of the Appellee that every equalizing accommodation must be granted. However, when that accommodation has little effect on the public good and the cost to the public is non-religious in nature, then the exception should be granted. As such, the cost of religious tolerance in this case is small, almost non-existent, while the benefit to the Appellee is great, in that it affords to him the

right to the free exercise of his religion, without obliging him to make a choice between paying an insurance premium and in doing so, denying his religion, or refusing to pay the premium and subjecting himself to the applicable penalties.

The government has taken the position that the *payment* of F.I.C.A. and F.U.T.A. taxes does not prevent Appellee from providing for his own people, nor are he or any of his employees forced to accept Social Security benefits.

Again, the argument of the government is off mark because it fails to recognize a basic element of the Amish belief; that is, to *pay* into the system is to recognize the responsibility of some other entity to care for the needs of one's neighbor. The difference in *paying* and *receiving* is subtle, but substantial in view of the belief of the Old Order Amish.

Obviously, taxation to support a church is religious coercion and contrary to the Establishment Clause. Just as obvious, taxation to support what one would consider to be a religious duty is, again, religious coercion. Hypothetically, if legislation was enacted which would give a reimbursement for fuel expenses used by individuals who transport their children to and from church, it would be violative of the Establishment Clause, since it is the duty of the parents to provide the transportation.

Here, the Old Order Amish consider it a religious duty to care for each other, and legislation requiring payment into a system which enables some other individual or entity to provide that care is tantamount to religious coercion, which coercion could seemingly influence the Amish into actually changing their religious beliefs if they were forced to *pay* into the system.

When Yoder is reduced to its lowest common denominator, the Court is, very simply, protecting Amish children

from learning the ways of the material world. By requiring the Amish to pay into the Social Security system is forcing them to become privy to a system which would influence their religious beliefs, thus not affording to them the same protection as provider in Yoder.

Again here, we are dealing with value judgments when we address the question of "paying into" the system. Consider the hypothetical law requiring all grocery stores to be closed on Sunday. Whatever the value to society would be, it would seem unlikely that that interest would overcome the Sabbatearian's interest in not forcing him to violate his religious principles by remaining open on Sunday since Saturday is his Sabbath. Consequently, it would seem unlikely that the interest of the state in requiring Mr. Lee to pay into the system would or should overcome his interest in violating a basic tenet of his religion. Especially, when his contribution to the system is so small and becomes even more minute when compared to the religius compromises he must make when paying into the system.

CONCLUSION

The judgment of the district court should be affirmed.

Respectfully submitted,

CALAZZA &
LAMANCUSA
By Francis X. Caiazza, Esq.
302 Central Building
New Castle, PA 16101